

1 04 NCAC 24F .0106 is proposed for adoption as follows:

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3 **04 NCAC 24F .0106 APPEAL DATE**

4 (a) A party shall be allowed to establish an appeal date earlier than a postal meter date, or the date of a document, in  
5 the face of clear and convincing evidence.

6 (b) When a party alleges that it filed an appeal that the Board of Review never received, the party shall present clear  
7 and convincing evidence of a timely filing, which may be corroborated by testimony or physical evidence linked to  
8 the appeal in question.

9 (c) The Board of Review shall allow cross-examination in de novo hearings to establish the timeliness of an appeal,  
10 as set forth in 04 NCAC 24A .0106.

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12 History Note: Authority G.S. 96-4; 96-15; 96-15.3;

13 Eff. July 1, 2018.